



Sen. Louis S. Viverito

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09300SB3030sam001

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1 AMENDMENT TO SENATE BILL 3030

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 3030 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by adding  
5 Division 14 to Article 10 as follows:

6 (35 ILCS 200/Art. 10 Div. 14 heading new)

7 DIVISION 14. LONGTIME OWNER-OCCUPANT PROPERTY

8 (35 ILCS 200/10-400 new)

9 Sec. 10-400. Definitions. As used in this Division:

10 "High-assessment area" means an area within a municipality  
11 in which the average assessed value in the year of the most  
12 recent general assessment, as defined in Section 1-65, is 120%  
13 or more of the average assessed value in that area for the  
14 previous year of a general assessment as a consequence of the  
15 renovation of deteriorating residences or the construction of  
16 new residences.

17 "Longtime owner-occupant" means (i) a person who for at  
18 least 10 continuous years has owned and has occupied the same  
19 dwelling place as a principal residence and domicile or (ii)  
20 any person who for at least 5 years has owned and occupied the  
21 same dwelling place as a principal residence and domicile if  
22 that person received assistance in the acquisition of the  
23 property as part of a government or nonprofit housing program.

1       "Principal residence" means the dwelling place of a person,  
2 including the principal house and lot, and any lots that are  
3 used in connection with the principal house and lot that  
4 contribute to its enjoyment, comfort, and convenience. For  
5 purposes of this Division, the term also includes a building  
6 with a maximum of one commercial establishment and a building  
7 with a maximum of 3 residential units of which one residential  
8 unit must be the principal residence of the longtime  
9 owner-occupant.

10       (35 ILCS 200/10-405 new)

11       Sec. 10-405. Designation of high-assessment areas.

12       (a) Each municipality must designate each high-assessment  
13 area within its borders. Before making these designations, the  
14 corporate authorities must conduct a public hearing. The  
15 corporate authorities must publish a notice of the public  
16 hearing in a newspaper of general circulation within the  
17 municipality and provide actual notice to each taxing district.

18       (b) If an area is designated as a high-assessment area, it  
19 shall retain that designation until the third general  
20 assessment following the designation. Thereafter, the  
21 municipality must redesignate the area, if qualified.

22       (c) The provisions of this Section are judicially  
23 enforceable by any interested property owner.

24       (35 ILCS 200/10-410 new)

25       Sec. 10-410. Qualifications; applications.

26       (a) The assessment procedures under Section 10-415 are  
27 limited to real property meeting all of the following  
28 conditions:

29           (1) The property is owned and occupied by a longtime  
30 owner-occupant.

31           (2) The property is the principal residence and  
32 domicile of the longtime owner-occupant.

1           (3) The property is located within an area that has  
2           been designated by a municipality as a high-assessment  
3           area.

4           (b) To receive the assessment procedure provided for in  
5           Section 10-415, the person liable for taxes on that property  
6           that meets the qualifications under subsection (a) must file a  
7           verified application requesting the assessment procedure with  
8           the chief county assessment officer of the county in which the  
9           land is located.

10           The application must be in the form prescribed by the  
11           Department of Revenue and contain any information that may  
12           reasonably be required to determine whether the applicant meets  
13           the requirements of subsection (a). If the application shows  
14           the applicant is entitled to the assessment procedure, then the  
15           chief county assessment officer shall approve it; otherwise, he  
16           or she shall reject the application.

17           When an application has been filed with and approved by the  
18           chief county assessment officer, he or she must determine the  
19           valuation of the property as described in Section 10-415. The  
20           county clerk, in preparing assessment books, lists, and blanks  
21           under Section 9-100, shall include columns for indicating the  
22           approval of an application filed under this Section and for  
23           setting out the valuations made as otherwise permitted by law,  
24           and under Section 10-415.

25           (35 ILCS 200/10-415 new)

26           Sec. 10-415. Assessment of approved property.

27           (a) The chief county assessment officer shall establish the  
28           assessed value for real property for which an application has  
29           been approved under Section 10-410 in the following manner:

30           For the first taxable year for which the application is  
31           approved, the value of the qualified property may not be  
32           more than 105% of the assessed value prior to the most  
33           recent general assessment.

1           At each subsequent general assessment thereafter, the  
2           assessed value of the qualified property may not increase  
3           more than 5%.

4           Except as otherwise provided in this Section, the  
5           qualified property may not be reassessed at any time other  
6           than at a general assessment.

7           (b) If, after an application has been approved under  
8           Section 10-410, the qualified property is improved and the  
9           improvements increase the fair cash value of the property by  
10           more than \$15,000, then the assessed value of the property may  
11           be increased to reflect the increase of the fair cash value of  
12           the property that is over and above \$15,000.

13           (c) If, after an application has been approved under  
14           Section 10-410, the property is sold or otherwise transferred  
15           or is no longer qualified property, then the provisions of this  
16           Section do not apply to the property and the property may be  
17           reassessed at any time in accordance with Article 9 of this  
18           Act.

19           (35 ILCS 200/10-420 new)

20           Sec. 10-420. Home rule; mandates.

21           (a) A home rule municipality may not act in a manner  
22           inconsistent with this Section. This Section is a limitation  
23           under subsection (i) of Section 6 of Article VII of the  
24           Illinois Constitution on the concurrent exercise by home rule  
25           units of powers and functions exercised by the State.

26           (b) Notwithstanding Sections 6 and 8 of the State Mandates  
27           Act, no reimbursement by the State is required for the  
28           implementation of any mandate created by this Section.

29           Section 90. The State Mandates Act is amended by adding  
30           Section 8.28 as follows:

31           (30 ILCS 805/8.28 new)

1           Sec. 8.28. Exempt mandate. Notwithstanding Sections 6 and 8  
2 of this Act, no reimbursement by the State is required for the  
3 implementation of any mandate created by Division 14 of Article  
4 10 of the Property Tax Code.

5           Section 99. Effective date. This Act takes effect upon  
6 becoming law.".